ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB in connection with a permit application and that previously provided information is still current.

(b) *Multiple locations and/or classes of tax.* A taxpayer subject to special tax for the same period at more than one location or for more than one class of tax must—

(1) File one special tax return, TTB Form 5630.5t, with payment of tax, to cover all such locations and classes of tax; and

(2) Prepare, in duplicate, a list identified with the taxpayer's name, address (as shown on TTB Form 5630.5t), employer identification number, and period covered by the return. The list must show, by State, the name, address, and tax class of each location for which special tax is being paid. The original of the list must be filed with TTB as an attachment to TTB Form 5630.5t, and the copy must be retained at the taxpayer's principal place of business (or principal office, in the case of a corporate taxpayer) for a period of three years from the date of the return.

(c) *Signing of TTB Form 5630.5t*—(1) *By principal.* The return of an individual proprietor must be signed by the individual. The return of a partnership must be signed by a general partner. The return of a corporation must be signed by an officer. In each case, the person signing the return must designate his or her capacity as "individual owner," "member of firm," or, in the case of a corporation, the officer's title.

(2) *By fiduciary.* A receiver, trustee, assignee, executor, administrator, or other legal representative who continues the business of a bankrupt, insolvent, deceased, or otherwise incapacitated person must indicate the capacity in which the fiduciary acts.

(3) *By agent or attorney in fact.* If a return is signed by an agent or attorney in fact, the signature must be preceded by the name of the principal and followed by the title of the agent or attorney in fact. A return signed by a person as agent will not be accepted unless there is filed, with the TTB office with which the return is required to be filed,

a power of attorney authorizing the agent to perform the act.

(d) *Perjury statement.* Each TTB Form 5630.5t must contain, or be verified by, a written declaration that the return has been executed under the penalties of perjury.

(26 U.S.C. 5732, 6061, 6065, 6151, 7011)

(Approved by the Office of Management and Budget under control number 1513–0112)

§ 46.102 Employer identification number.

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701–12) of the taxpayer who has been assigned such a number must be shown on each special tax return, including each amended return, filed under this subpart. Failure of the taxpayer to include the employer identification number may result in the imposition of the penalty specified in § 70.113 of this chapter.

(b) *Application for employer identification number.* Each taxpayer who files a special tax return and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS–4 to apply for one. The taxpayer must apply for and be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a special tax return. The taxpayer must apply for the employer identification number no later than 7 days after the filing of the taxpayer's first special (occupational) tax return. IRS Form SS–4 may be obtained from the director of an IRS service center, from any IRS district director, or from *http://www.irs.gov/.*

(26 U.S.C. 6109)

§ 46.103 Time for filing return and paying tax.

The return, along with remittance of special tax, must be filed on or before the date of commencing business as a manufacturer of tobacco products, manufacturer of cigarette papers or tubes, or export warehouse proprietor, and thereafter every year on or before July 1. If the return and applicable tax are received in the mail and the U.S. postmark on the cover shows that it